AN

ACT

For Granting an

Additional Duty

ON

TOBACCO,

And for continuing unto His Majeſty, an Aid, or Additional Cuſtom on ſeveral Goods and Merchandizes.

AND ALSO

For continuing the Additional Duty on Beer and Ale, and other Liquors, till the Twenty Fifth day of *December*, One thouſand, Seaven hundred and Two.

DUBLIN:
Printed by *Andrew Crook*, Printer to the King's Moſt Excellent Majeſty, on *Cork-Hill*, near *Copper-Alley*. MDC XCVII.

An ACT for Granting an Additional Duty on Tobacco; and for continuing unto His Majeſty an Aid, or Additional Cuſtom on ſeveral Goods and Merchandizes. And alſo, for continuing the Additional Duty on *Beer* and Ale, and other Liquors, till the Twenty fifth Day of *December*, One thouſand Seaven hundred and Two.

CHAP. XXIX.

WE Your Majeſty's Obedient and Faithful Subjects, the Commons of Ireland, in Parliament Aſſembled, being by Duty Obliged, and always ready to the utmoſt of Our Abilities, to Supply and Furniſh Your Majeſty with ſuch Summs of Money, as may Defray the neceſſary Charge of the Government of this Kingdom, and to Provide for ſuch Publick Works, as may tend to the Quiet and Good of the ſame; do With all Gratitude and Humility, Expreſs our Thankfulneſs to Your Majeſty, for having upon the Addreſs of Commons in Parliament Aſſembled, given Orders to Grant Reſpites from time to time, to the Collecting of Quit-Rents, Crown-Rents, and Compoſition-Rents, Due to Your Majeſty, out of the Houſes and Lands, Which through the Calamities of the late Rebellion, have been Waſte from the Five and Twentieth of March, One thouſand Six hundred Ninety two, to the Five and Twentieth of March, One thouſand Six hundred Ninety five, and thereby have been Diſabled to pay the ſame; and alſo for giving Orders and Directions

ons for the due Regulation and Government of the Army in this Kingdom, by Which means the Soldiers have been less Grievous and Burthensome to the same then formerly, in their respective Garrisons and Quarters.

But forasmuch as it is found to be absolutely necessary; as Well for the good Discipline and Order of Your Majesty's Army, as for the Wellfare of Your Majesty's Liege People of this Realm; that the said Army should be Disposed of, and Lodged, and Quartered in Barracks, Whereby they Will not only be kept together, under the Eye and Care of their several Officers, but Your Majesty's other Subjects of this Kingdom, Will thereby be Eased of Quartering in their Houses, to Which they have formerly, for the necessity of Affairs submitted: Therefore, as a further Supply to Your Majesty, and also towards the Building and Erecting Barracks, in such convenient and necessary parts of this Kingdom, for the use of the Army, as to Your Majesty shall seem most proper for the same; and that the said Respited Arrears of Quit-Rent, Crown-Rent, and Composition-Rent, due out of Waste Houses and Lands, from the Five and Twentieth of March, One thousand Six hundred Ninety two, to the Five and twentieth of March, One thousand Six hundred Ninety five, may be effectually Answered unto Your Majesty's Exchequer, and to Answer the other Uses hereafter in this Act provided for, in Addition to the Supplies already Granted to Your Majesty this Session of Parliament; We humbly beseech Your Majesty, that it may be Enacted.

And be it Enacted by the King's Most Excellent Majesty, by, and with the Advice and Consent

Conſent of the Lords Spiritual and Temporal, and Commons in this preſent Parliament Aſſembled, and by the Authority of the ſame, That an Additional Duty of One Penny per Pound, be Raiſed and Levyed upon all Tobacco that ſhall be found to be, or to have bēn in this Kingdom, in the Hands of any Merchant or other Perſon Whatſoever, the Firſt Day of November, One thouſand Six hundred Ninety ſeaven, Whenſoever the ſame Was Imported: Alſo upon all Tobacco that ſhall be Imported into this Kingdom after the Firſt Day of November, One thouſand Six hundred Ninety ſeaven, until the Five and twentieth of December, Which ſhall be in the Year of Our Lord, One thouſand Six hundred Ninety nine.

And Whereas it is found Neceſſary to anſwer the Ends aforeſaid, That the Additional Cuſtom Granted to His Majeſty, on ſeveral Goods and Merchandizes, by ſeveral Acts made in this Seſſion of Parliament, ſhall be continued till the Five and twentieth of December, One thouſand Seaven hundred and Two

Be it further Enacted by the Authority aforeſaid, That all Tobacco, Muſlin, Callicoes, and all ſorts of Linnen, Scotch-cloth, and Wines, except Wines of the Growth of Spain, and of the Dominions thereunto belonging, that ſhall be Imported into this Kingdom at any time, from and after the Four and twentieth Day of December, One thouſand Six hundred Ninety nine, unto the Five and twentieth Day of December, Which ſhall be in the Year One Seaven hundred and Two, and no longer, ſhall Anſwer and Pay unto His Majeſty, His Heirs and Succeſſors, over and above all

Rates and Duties due or payable for, or out of the ſame, by Vertue of any former, or other Law in Force in this Kingdom (except only the ſeveral Statutes formerly made in this preſent Seſſion of Parliament, Which laid ſeveral Additional Duties on the ſaid Goods, until the ſaid Five and twentieth Day of December, Which will be in the Year One thouſand Six hundred Ninety nine) the ſeveral Rates and Duties hereafter mentioned. (That is to ſay) For every Pound Weight of Tobacco to be Imported Within the time aforeſaid, Two pence Half-penny, Sterling, for every Ell of Muſlin, Callicoe, and of all and every other ſorts of Linnen, Imported within the time aforeſaid (Scotch-Cloth Excepted) Six pence Sterling, and for every Yard of Scotch-Cloth Imported Within the aforeſaid time, Six pence Sterling; for every Tunn of Wine (except Wines of the Growth of Spain, and the Dominions thereunto belonging) Imported within the time aforeſaid, Three Pounds Sterling, and ſo proportionably for a greater, or leſſer quantity: Which ſeveral Duties ſhall, and may be Raiſed, Collected and Levyed, and paid unto His Majeſty, His Heirs and Succeſſors, during the time aforeſaid, at the ſame times, and in the ſame manner and place, and by ſuch Rules, and Ways, and Means, and under ſuch Penalties and Forfeitures, as are mentioned and expreſſed in one Act of Parliament, made in a Seſſion of Parliament, Which began the Eighth day of May in the Thirteenth Year of the Reign of the late King Charles the Second, Intituled, An Act for Settling the Excile, or New Impoſt, upon the ſaid late King Charles the Second, His Heirs and Succeſſors, the ſame to be paid upon Merchandizes

chandizes Imported and Exported into, or out of the Kingdom of Ireland, according to the Book of Rates to the said Act annexed.

Provided always, and be it further Enacted by the Authority aforesaid, That the Merchant, or other Importer, of any Tobacco, so Charged, as aforesaid, With the said Additional Duty of One penny per Pound Weight, until the Twenty Fifth of December, One Thousand Six Hundred and Ninety Nine, and With the Additional Duty of Two pence half-penny, per Pound, from that time till the Fifth of December, One thousand Seaven hundred and Two, shall have like time for payment of such Additional Duty and Duties, as they had, or ought to have by vertue of the above-named Act of Excise, or New Impost; any thing herein contained to the contrary, notwithstanding.

And be it further Enacted, That from and after the Twenty fourth day of December, which will be in the Year One thousand Six hundred Ninety eight, there shall be throughout this his Majesty's Kingdom of Ireland, Raised, Levyed, Collected and Paid unto his Majesty, his Heirs and Successors, unto the Twenty Fifth day of December, which shall be in the Year of Our Lord God, One thousand Seaven hundred and Two, for Beer, Ale, and other Liquors hereafter expressed, by way of Excise, over and above all other Duties, Charges, and Impositions thereout, then payable, the Excise, or Duty hereafter following: (That is to say) For every Thirty two Gallons of Beer, or Ale, above Six Shillings the Barrel price, Brewed within this Kingdom, by the Common Brewer, or in his Vessels, or by any other person or persons

ſons who doth, or ſhall ſell Beer or Ale publickly, or privately to be paid by the Common Brewer, or by ſuch other perſon or perſons reſpectively, One ſhilling and Six pence, and ſo proportionably for a greater or leſſer quantity, over and above the Duties payable for the ſame, if this Act had not been made. And for every Thirty two Gallons of Beer, or Ale of Six Shillings the Barrel, price, or under, Brewed by the Common Brewer, or other perſon or perſons who doth or ſhall ſell Beer, or Ale publickly, or privately, to be paid by the Common Brewer, or by ſuch other Perſon or Perſons reſpectively, for a greater or leſſer quantity, Three pence, over and above What would be payable for the ſame, if this Act had not been made.

And be it further Enacted by the Authority aforeſaid, That from and after the Twenty Fourth Day of December, in the Year of Our Lord God One thouſand Six Hundred and Ninety eight there ſhall be throughout this His Majeſty's Kingdom of Ireland, Raiſed, Levyed, Collected, and Paid unto His Majeſty, during the aforeſaid ſpace and term of Four Years, ending on the Twenty Fourth Day of December, One thouſand Seaven hundred and two, an Additional Duty, or Excile of Three pence upon every Gallon of Aquavitæ, Strong-Waters, and Balcan, or other potable Spirits, made or Diſtilled in this Realm for ſale. Whether of Foreign, or Domeſtick Spirits, or Materialls; the ſame to be paid by the Firſt Maker or Diſtiler thereof, and ſo proportionably for a greater or leſſer quantity, over and above all other the Duties that would have been payable for the ſame, if this Act had not been made.

And

And be it further Enacted by the Authority aforeſaid, That the ſeveral Rates and Duties of Exciſe, hereby Granted on the ſeveral Liquors aforeſaid, ſhall be Raiſed, Levyed, Collected, Recovered and Paid unto His Majeſty in the ſame Manner and Form, and by ſuch Ways and Means, and under ſuch Penalty and Penalties, and Forfeitures, as are mentioned and expreſſed, and directed for the Collecting, Gathering, and Recovering of the ſeveral Duties of Exciſe, in, and by the ſaid Act of Exciſe, or New Impoſt, made in the Fourteenth Year of the late King Charles the Second, Intituled, An Act for Settleing of the Exciſe, or New Impoſt, upon His Majeſty, His Heirs and Succeſſors, according to the Book of Rates therein Incerted, or by any other Law now in Force, with the like Liberty of Appeal to, and for the Parties grieved, as in, and by the ſaid former Act is reſpectively provided.

And be it further Enacted by the Authority aforeſaid, That no Inkeeper, Victualler, or other Re-tailer of Beer or Ale, at any time hereafter, during the continuance of the aforeſaid Additional Duties on Beer and Ale, by this Act Impoſed, ſhall be Sued, Impleaded, or Moleſted by Indictments, Informations, Action, or otherwiſe, for Selling and Uttering of Beer and Ale, at any other, and higher Prices, then the Prices heretofore Limitted and Appointed; but that all Officers and other Perſons, concerned in Aſſizeing of Beer and Ale throughout this Kingdom, ſhall take Care to Aſſize the ſame, with Regard to the Additional Charge or Duty aforeſaid.

And be it further Enacted and Ordained by the Authority aforeſaid, That all, and every Mer-

chant, Impoꝛter, Shop-keeper, Re-tailer, oꝛ o-ther Perſon oꝛ Perſons, Inhabiting oꝛ Trade-ing Within the City of Dublin, and all other Towns Coꝛpoꝛate, Poꝛts, and all other places of this Kingdom, do within the ſeveral times herein-after mentioned (That is to ſay) in the City and Suburbs of Dublin, within Four days after the Firſt Day of November, One thouſand Six hundꝛed Ninety ſeaven; and in all other places, within Ten Days after the Firſt Day of November, One thouſand Six hundꝛed Ninety ſeaven, Make and Deliver under His, oꝛ Their Hands, to the Commiſſioners of Exciſe for the time being, their Sub-Commiſſioners, Colle-ctoꝛs, oꝛ other Chief Officers of Exciſe, of the Diſtrict, in which he oꝛ they Live oꝛ Inhabit; a true and perfect Account, of all Tobacco remain-ing in the Poſſeſſion of every ſuch Merchant, Shop-keeper, Re-tailer, oꝛ other Perſon Whatſo-ever; oꝛ in the Poſſeſſion of any other, to His oꝛ Their Uſe, at the Reſpective times afoꝛe-ſaid; and ſhall likewiſe make Oath befoꝛe the ſaid Commiſſioners, Sub-Commiſſioners, Col-lectoꝛs, oꝛ other Chief Officer as afoꝛeſaid, Who, oꝛ any of them, hereby are Authoꝛized to Ad-miniſter the ſame, that the Account by him oꝛ them Given, is a True, Juſt, and Perfect Ac-count, of all the Tobacco in his Poſſeſſion oꝛ in the Poſſeſſion of any other in Truſt foꝛ him oꝛ them; and the ſaid Commiſſioners of Exciſe, oꝛ their ſaid Sub-Commiſſioners, Collectoꝛs, oꝛ other Chief Officer, reſpectively, are hereby Charged and Required, to ſend one, oꝛ moꝛe Offi-cer oꝛ Officers, to enter into the Cellar, Vault, Stoꝛe-cellar, Stoꝛe-houſe, Ware-houſe, oꝛ other place, oꝛ places Whatſoever, to any Merchant,

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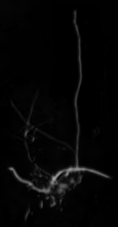
or other perſon in this Kingdom belonging, to Search, See, and Try, whether the quantity of Tobacco do not exceed ſuch Account given under Hand, as aforeſaid; and if the ſame ſhall be found to agree, that then the Duty of One Penny, per Pound, ſhall be immediately paid down at the uſal Allowance of Imported Exciſe, or Bonds with ſufficient Security, be immediately paſſed to His Majeſty, for payment of the ſame in Three Months time; and in Caſe any Merchant, or other Perſon lyable to give an Account, as aforeſaid, ſhall Neglect, Omit, or Refuſe to Make and Deliver in ſuch an Account at the time aforeſaid, or elſe Making and Delivering in ſuch Account, ſhall not upon Demand thereof, by ſuch Officer or Officers as ſhall be thereunto Appointed, ſuffer him or them to Enter into His or Their Houſe or Houſes, Ware-houſe, Store-cellar, Store-houſe, Vaults, or any Place or Places, to him or them belonging, or Admitting them, as aforeſaid; ſhall Hide, Conceal, or not ſhew all, and every, His and Their Vaults, Store-houſes, Ware-houſes, and other places; or ſhall make a ſhort Return of any Tobacco to him or them belonging; or Conceal it from View of the Officer or Officers, appointed to Search for, and View the ſame, ſhall for every ſuch Offence, Forfeit Five pounds Sterling, over and above ſuch Quantity or Quantities of Tobacco, as ſhall be found to exceed ſuch His Account, returned under His or Their Hand or Hands, the one Moyety to His, Majeſty, His Heirs and Succeſſors, and the other Moyety to the Informer; the ſaid Penalties and Forfeitures, to be Proſecuted, Recovered, and Condemned in the ſame manner, and according

coꝛding to the Methods preſcribed in the ſaid Act, foꝛ Settleing the New Exciſe, oꝛ Impoſt, upon the ſaid late King Charles the Second.

And be it further Enacted, That whatſoever ſumm oꝛ ſumms of Money, the ſaid Aid, oꝛ Additional Duty ſhall yeild unto his Majeſty, over and above the ſumm of Fifty thouſand pounds, Sterling; immediatly, and in the firſt place payable unto his Majeſty, be, and ſhall be paid and applied to the ſeveral Uſes following, and to no other Uſe whatſoever (That is to ſay) The ſumm of Twenty five thouſand pounds, which ſhall be firſt Raiſed, Levyed and Received out of the Aid afoꝛeſaid, over and above the ſaid ſumm of Fifty thouſand pounds, ſhall be Imployed in, and applyed to the Building of Barracks, foꝛ Soldiers, in the moſt uſeful, convenient and neceſſary parts and places in this Kingdom, accoꝛding to the Directions of the Chief Goverꝛnoꝛ, oꝛ Goverꝛnoꝛs, foꝛ the time being; which Barracks, ſhall be foꝛthwith begun, and carried on from time to time, as faſt as any part of the ſaid ſumm of Twenty five thouſand pounds allotted foꝛ the Building thereof, ſhall come in and be received, out of the ſaid Additional Duties, oꝛ Aid, Graꝛnted to his Majeſty by this preſent Act. And We humbly beſeech Your Majeſty, That Your Majeſty will be Graciouſly pleaſed, to accept of the further Summ of Twenty one thouſand, and Twenty ſeaven Pounds, Three ſhillings, and Six pence half-penny, to be Raiſed and Levyed out of the ſaid Additional Cuſtoms, oꝛ Duties, by this preſent Act, Graꝛnted unto Your Majeſty, in full Diſcharge of the Arrears of Quit-rent, Crown-rent, and Compoſition-rent, due to

Your



Your Majesty out of the Houses and Lands that were returned to be Waste, from the Five and twentieth Day of March, One thousand Six hundred and Ninety two, to the Twenty fifth of March, One thousand Six hundred Ninety five; the Collection whereof, was respited upon the Humble Application of Your Majesty's Subjects, the Commons of Ireland in Parliament Assembled.

And be it further Enacted, That the several Lands, Tenements, and Hereditaments, returned to have been Waste, from the Twenty fifth of March, One thousand Six hundred Ninety two, to the Twenty fifth of March, One thousand Six hundred ninety five, and respited as aforesaid, shall be, and always hereafter shall be taken, deemed, and adjudged to be Free and Discharged of, and from all Quit-rents, Crown-rents, and Composition-rents, and of, and from all Arrears thereof Contracted, Incurred, or become due, between the said Twenty fifth Day of March, One thousand Six hundred Ninety two, to the Twenty fifth of March, One thousand Six hundred Ninety five, inclusive; and that no person or persons whatsoever, hereafter shall be Distrained, or otherwise Sued, Vexed, Prosecuted or Impleaded for, or on Account for the same, or any part whatsoever thereof; and that no Officer or other person whatsoever do Distrain, or Issue any Process for the same, or any part thereof, under the pain and penalty of paying to the person grieved thereby, double Costs, and double Damages, for such unjust Sute, Molestation, or Vexation.

And to the End the Arrears of Quit-Rents, Crown-rents, and Composition-rents, hereby intended to be Discharged, may be ascertained.

Be it further Enacted by the Authority aforesaid, That the Commissioners of His Majesty's Revenues, from the Books and other Papers which have been Transmitted to them, from the Collectors and other Officers of His Majesty's Revenues, before the One and twentieth Day of August, One thousand Six hundred Ninety seaven, wherein any such Rents are mentioned to be respited, as being Charged upon any Houses or Lands that are Wasted, shall make a particular Account in Writing, of all such Arrears so Respited for the time aforesaid, in Case they do not exceed Twenty one thousand Twenty seaven Pounds, Three Shillings and Six pence half-penny; and if they do exceed Twenty one thousand Twenty seaven Pounds, Three Shillings and Six Pence half-penny, then an Apportionment shall be made of the said Rents, so that the said Account shall not exceed in the whole, Twenty one thousand Twenty seaven Pounds, Three Shillings and Six Pence half-penny; and that the said Commissioners shall Deliver the said Account into the Office of the Auditor-General, before the Twenty fifth Day of March, One thousand Six hundred Ninety eight, to which all Persons concern'd, shall have free Access Without Fee or Charge.

And it is hereby Provided and Enacted, That nothing in this Act contained, shall extend to Discharge any Arrears of Quit-Rents, Crown-Rents, or Composition-Rents, Charged on any Houses or Lands for being Wasted, unless such particular Arrear be contained in the said Account of Arrears to be Discharged as aforesaid.

And

And in Caſe the ſaid Commiſſioners ſhall refuſe, or neglect to Make, and Deliver into the Auditor's Office, the ſaid Account within the time aforeſaid, they, and every of them, ſhall Forfeit Treble Damages to every Perſon who ſhall be Grieved by ſuch Neglect, or Refuſal, to be Recovered by Action of Debt, Bill, Plaint, or Information, in any of His Majeſty's Courts of Record at Dublin, in Which no Eſſoyn, Protection, Wager of Law, or more then one Imparlance ſhall be Allowed, any thing herein Contained to the Contrary notwithſtanding.

And if any Perſon or Perſons ſhall be hereafter Impleaded, or Moleſted, contrary to the Scope or Intent of this Act, that ſuch Perſon, or Perſons, ſhall not be obliged to Diſcharge himſelf by Plea, or Record, from ſuch Charge, but ſhall be admitted to Diſcharge himſelf by Motion, in His Majeſty's Court of Exchequer, Without any Charge, Fee, or Reward, and by ſhewing unto the ſaid Court this preſent Act, and making it appear by Affidavit, and Certificate of the Auditor-General, that the Quit-Rent, Crown-Rent or Compoſition-Rent, for which he is Diſtrained, Sued, or Impleaded, become Due, between the Twenty fifth of March, One thouſand Six hundred Ninety two, and the Twenty fifth of March, One thouſand Six hundred Ninety five, Inclusive, out of Houſes, or Lands Returned Waſte, as aforeſaid, before mentioned, and are mentioned, and comprehended in ſuch Account, Tranſmitted to the Auditor-General, to be Charged upon Waſte Lands, and for that Reaſon Reſpited as aforeſaid; Which Certificate, the Auditor-General ſhall be obliged

obliged to give on Demand, to the Perſon requiring the ſame, without Fee or Reward.

And be it further Enacted, That from and after the time that the ſaid ſumms of Fifty thouſand pounds, and Twenty five thouſand pounds, and Twenty one thouſand pounds, and Twenty Seaven pounds, Three ſhillings and Six pence half-penny ſhall have been Levyed and Paid unto His Majeſty out of the preſent Aid, or Additional Cuſtom, Granted unto His Majeſty by this preſent Act, that What other or further ſumms, ſhall, and may be Levyed and Collected, by vertue thereof, ſhall and may be paid, and applyed to the uſe following: That is to ſay.

Whereas Sir Audley Mervin, Knight, Prime Serjeant to His Majeſty King Charles the Second, was in his life-time Speaker of the Houſe of Commons, in the Parliament Which began in this Kingdom, in the Year, One thouſand Six hundred and Sixty one, and Continued ſo till the Diſolution of the ſaid Parliament, in the Year One thouſand Six hundred and Sixty ſix; During Which time, the ſaid Sir Audley *Mervin* not only ſpent great part of his Fortune in ſupporting the State and Dignity of that Honourable Imployment, but Wholly declined his Practice at the Bar, which was very Conſiderable.

And Whereas the ſaid Houſe of Commons, humbly Addreſſed themſelves to the Government, in behalf of the ſaid Sir Audley Mervin, for the Summ of Six thouſand pounds, Sterling, to be Beſtowed on him, for his great Services done to His Majeſty, and the Engliſh Intereſt of this Kingdom, in that Station, of which

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ſumm, however, he never received any part, ſo as the ſaid Sir Audley Mervin, was forced to Charge his Real Eſtate with great ſumms of Money, for Portions and otherwiſe, and the ſame hath been and ſtill is greatly Incumbred with Debts: That the ſumms that ſhall be Levyed, as aforeſaid, after the payment of the ſaid ſumms of Fifty thouſand pounds, Twenty five thouſand pounds, and Twenty one thouſand, Twenty ſeaven pounds, Three ſhillings, Six pence half-penny, be applyed and paid as followeth, viz. Three thouſand pounds thereof to Audley Mervin, Eſquire, eldeſt Son of Henry Mervin, Eſquire, Son and Heir of the ſaid Sir Audley Mervin, and the other Three thouſand pounds to be equally divided betwæn Hugh Mervin, and George Mervin, Eſquires, younger Sons of the ſaid Sir Audley Mervin. And alſo, that after the payment of the ſaid ſumm of Six thouſand pounds, that the further ſumm of Six hundred pounds Sterling, ſhall, and may be Levyed, Collected and Paid, over out of the ſaid Aid, or Additional Cuſtom, or Duties, unto Richard Warburton of Garryhinch, in the Queens-County, Eſquire, being a ſumm due to the ſaid Richard Warburton, for Services by the ſaid Richard Warburton performed, during the ſaid Parliament, which began in this Kingdom in the Year of Our Lord God, One thouſand Six hundred Sixty and one.

FINIS.